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February 23, 2006

Ms. Marlene Dortch
Secretary
Federal Communications Commission
445 12th Street, SW, TW-A325
Washington, DC 20554

Re: WC Dkt. 05-277; BellSouth Petition for Waiver of Tariffing and Price Cap Rules and Accounting Requirements

Dear Ms. Dortch,

On February 21, 2006, the undersigned, Jon Banks, Lyn Rogers-Haney, and Ron Hilyer of BellSouth met with Don Stockdale, Tamara Preiss, Renee Crittendon, Randy Clarke, Jay Atkinson and Al Lewis of the Wireline Competition Bureau.

The discussion focused on the accounting issue presented by the above referenced petition. BellSouth reiterated its position that treating integrated long distance as regulated for accounting purposes is consistent with FCC rules. BellSouth suggested that if the FCC anticipates it will need to identify local and long distance costs in the future, appropriate cost tracking capabilities could be developed for that purpose.

This notice is being filed pursuant to Sec. 1.1206(b)(2) of the Commission's rules. If you have any questions regarding this filing please do not hesitate to contact me.

Sincerely,



Mary L. Henze

cc: D. Stockdale T. Preiss
R. Crittendon J. Atkinson
R. Clarke A. Lewis